



ALL Non Resident Aliens (NRA) for Tax Purposes Payment Classifications:

NRA Employees

Reportable Payment Type	Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
Employee	<p>Employee / Employer Relationship</p> <p>Services provided for the employer and RF controls how, when and where the work is performed. Refer to Employee</p> <p>Business Travel Reimbursements – Not taxable or reportable by the RF IF documented and turned in timely, otherwise taxable and reportable income on W-2.</p>	<p>Citizenship and Immigration Information – Employees must complete USCIS I-9 Employment Eligibility Verification</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation - IRS “Sourcing” Rules – Services must be provided in the United States, otherwise the services are not covered by US labor laws and considered “Foreign Source” and not taxable or reportable. RF policy to – pay these types of foreign source services as “independent contractor” or through a 3rd party employer.</p> <p>Social Security (SS) and Medicare Withholding (only applicable for employees) – The RF is responsible to evaluate each employee SS and Medicare tax or exemption status and withhold based on annual rates and limits released from the government. Student status exemptions may apply when attending classes at a SUNY institution and / or as a non US citizen and nonresident alien for tax</p>	<p>W-2 Wage and Tax Statement (IRS deadline - Postmarked or available to the employee by January 31)</p> <p>*** Includes any wages subject to tax withholding.</p> <p align="center">AND / OR</p> <p>1042-S Foreign Person’s US Source Income Subject to Withholding. (IRS deadline – Postmarked or available to the</p>	<p>USCIS Self Check for employment eligibility</p> <p>IRS Notice 1392 Supplement Form W-4 Instructions for Nonresident Aliens</p> <p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p>

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		<p>purposes an employee may also be exempt under a non-citizen status exemption (certain F-01 or J-01).</p> <p>Federal and NYS Income Tax Withholding - Employees need to review IRS Notice 1392 – Supplemental Form W-4 Instructions for Nonresident Aliens. Nonresident aliens are subject to special instructions when completing IRS form W-4 and NYS Form IT-2104. A nonresident employee cannot claim exempt from income taxes with IRS W-4 or NYS IT-2104E.</p> <p>In general employees will be required to complete the W-4 and IT-2104 with tax status “Single” and “1” allowance, with some exceptions for certain countries and status.</p> <p>OR</p> <p>Employees may be eligible to claim an income tax treaty exemption, if the country has an income tax treaty with the United States, and an article within the treaty covers the payments and the employee completes the IRS 8233 and provide a supporting statement from IRS publication 519. To be eligible the employee must also have a social security number or has proof of applying for a Social Security Number (SSN).</p> <p>Income tax default rule - If incomplete or no withholding / exemption certificate is submitted to RF offices, the RF is required to withhold at a default rate</p>	<p>employee by March 15)</p> <p>*** Includes any wages exempt under income tax treaty</p>	<p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to:</p> <p>#751 Social Security and Medicare Tax Rates</p> <p># 762 Independent Contractor vs. Employee</p> <p>#851 Resident and nonresident aliens</p> <p>IRS Publication 1779 Employee or Independent Contractor</p> <p>SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status</p> <p>IRS and Social Media</p>

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		<p>under IRS rules. This rate is Single and 0 allowances, the highest possible withholding rate.</p> <p>Employees are responsible to ensure they have enough income taxes withheld during the year to meet tax liabilities when they file their individual income tax return. For more information on current tax, withholding and W-2 reporting, visit the Self Service area of the RF website.</p> <p>If there are further questions after review of form and publication instructions, the employee should contact the campus location handling RF activity for assistance.</p> <p>The following form links for assistance:</p> <p>Taxation: IRS W-4 NYS IT-2104 (NYS tax withholdings)</p> <p>Exemption: IRS 8233 Exemption from Withholding on Compensation for Independent (and certain dependent) Personal Services of a Nonresident Alien Individual Supporting Statement from IRS publication 519</p> <p>Not all countries have an income tax treaty with the United States.</p>		<p>Need a copy of your W-2? Go to the Self Service area of the RF website to find out how to access a copy on-line</p> <p>OR</p> <p>Need copy of your 1042-S form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form.</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>

NRA Independent Contractor

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<p>Independent Contractors</p>	<p>Contracted services are provided, but the RF does not control or does not have the right to control how, the work is performed. Refer to Independent Contractor Defined</p> <p>Business Travel Reimbursements – In general, not taxable IF documented and turned in timely, otherwise taxable and reportable income on 1042-S.</p>	<p>Request for basic Information Staff will request that the payment recipient provide some basic information about the visit to the United States as well as an official name, address, tax classification and U.S. TIN on “Part I” IRS Form W-8BEN, or a similar form. It is very important to provide this information for us to ensure we have the accurate information in our payment and reporting system.</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation –</p> <p>IRS “Sourcing” Rules – The IRS “Sourcing” rules for independent contractor payments is based on “where the services are performed.”</p> <ul style="list-style-type: none"> Any services performed outside the United States by a nonresident alien are IRS “Foreign Source” and not taxable or reportable. Any services performed in the United States are IRS “US Source” and U.S. taxation and reporting rules then must be applied. <p>Income Tax Withholding:</p> <ul style="list-style-type: none"> IRS “Foreign Source” – The RF is not required to withholding taxes OR report the income on an IRS 1042-S at year end. That does not relieve the recipient of the 	<p>1042-S Foreign Person’s US Source Income Subject to Withholding. (IRS deadline – Postmarked or available by March 15)</p> <p>*** Includes any IRS “US Source” payments.</p>	<p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p> <p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>IRS and Social Media</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to # 762 Independent Contractor vs. Employee # 103 Tax help for small</p>

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		<p>burden in considering if the income is reportable in their home country.</p> <ul style="list-style-type: none"> • IRS “US Source” –The RF is required to withhold 30% tax from the payments unless the recipient is eligible and claims an income tax treaty exemption <p>The independent contractor may be eligible to claim an income tax treaty exemption, if the country has an income tax treaty with the United States, and an article within the treaty covers contractor services and the independent contractor complete the IRS 8233. To be eligible the contractor must also have a TIN or show proof applying for a Taxpayer Identification Numbers (TIN).</p> <p>The following forms and publication links for assistance:</p> <p>IRS 8233 “Exemption from Withholding on Compensation for Independent (and certain dependent) Personal Services of a Nonresident Alien Individual”</p> <p>IRS Publication 515 “Withholding of Tax on Nonresident Aliens and Foreign Entities” – Quick reference “Table 2....” In back of publication, income “Code” “16.”</p> <p>Not all countries have an income tax treaty with the United States.</p>		<p>businesses and self employed</p> <p>#554 Self-employment tax IRS Publication 1779 Employee or Independent Contractor</p> <p>SS-8 Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Status</p> <p>Need copy of your 1042-S form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form.</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>

NRA Fellowship

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<p>Fellowship</p>	<p>Non service award. Payments in support of academic study or fellow-initiated research at a SUNY institution.</p> <p>Example: A student or scholar initiates research and is awarded a fellowship award for support.</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide some basic information about the visit to the United States as well as an official name, address, tax classification and U.S. TIN on “Part I” IRS Form W-8BEN, or a similar form. It is very important to provide this information for us to ensure we have the accurate information in our payment and reporting system.</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation – IRS “Sourcing” Rules – The IRS “Sourcing” rules for fellowship payments is based on “the combination of the origination of the funds AND the location of the education activity (i.e. study or independent research).</p> <ul style="list-style-type: none"> • The fellowship payments are IRS “Foreign Source” if either the origination of the funds OR the education activity is outside the United States • The fellowship payments are IRS “US Source” only if both the origination AND education activity are both in the United States and U.S. taxation and reporting rules then must be applied. <p>Income Tax Withholding:</p> <ul style="list-style-type: none"> • IRS “Foreign Source” – The RF is not required to withhold taxes OR report the income on an IRS 1042-S at year end. That 	<p>1042-S Foreign Person’s US Source Income Subject to Withholding.</p> <p>(IRS deadline – Postmarked or available by March 15)</p> <p>*** Includes any IRS “US Source” payments.</p>	<p>Call 1 800 829-4477 for the IRS TeleTax and listen to Topic # 421.</p> <p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>IRS You Tube Video Channel</p> <p>IRS and Social Media</p> <p>Need copy of your 1042-S form? Visit the campus RF office your payments</p>

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		<p>does not relieve the payment recipient from the burden in considering if the income is reportable in a home country.</p> <ul style="list-style-type: none"> • IRS “US Source” –The RF is required by IRS rules to withhold 14% tax from the payments. The general IRS rule is 30% but there is an allowance under the rules for a reduced rate of 14% for fellowships. So, the payment is subject to 14% withholding unless the recipient is eligible and claims an income tax treaty exemption. <p>The recipient may be eligible to claim an income tax treaty exemption, if the country has an income tax treaty with the United States, and an article within the treaty covers the fellowship activity and the fellow completes “Part I” and “Part II” of IRS Form W-8BEN. To be eligible the fellow must also have a TIN or shows proof applying for a Taxpayer Identification Numbers (TIN).</p> <p>The following forms and publication links for assistance:</p> <p>IRS Form W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding</p> <p>IRS Publication 515 “Withholding of Tax on Nonresident Aliens and Foreign Entities” – Quick reference “Table 2....” In back of publication, income “Code” “15.”</p> <p>Not all countries have an income tax treaty with the United States.</p>		<p>originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form.</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>

NRA Participant Stipend (RF Defined)

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<p>Participant Stipend - (RF Defined)</p>	<p>Non service support. Payments for a person engaged in a non-academic vocational or secondary school education and training program such as outreach and enrichment programs. The expectation is to attend an event.</p> <p>Considered “Other” income - the RF defined this income with a title of “Participant Stipends”</p> <p>Example: An individual participates and is paid in a vocational or training event, such as Upward Bound.</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide some basic information about the visit to the United States as well as an official name, address, tax classification and U.S. TIN on “Part I” IRS Form W-8BEN, or a similar form. It is very important to provide this information for us to ensure we have the accurate information in our payment and reporting system.</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation – IRS “Sourcing” Rules – The IRS “Sourcing” rules for RF defined Participant Stipend payments is based on “origination of the funds.”</p> <ul style="list-style-type: none"> • If the funds originated from another country, the payments are IRS “Foreign Source” and not taxable or reportable. • If the funds originated from the United States, the payments are IRS “US Source” and U.S. tax and reporting rules then must be applied <p>Income Tax Withholding:</p> <ul style="list-style-type: none"> • IRS “Foreign Source” – The RF is not required to withholding taxes OR report the income on an IRS 1042-S at year end. That does not relieve the recipient from the 	<p>1042-S Foreign Person’s US Source Income Subject to Withholding. (IRS deadline – Postmarked or available by March 15)</p> <p>*** Includes any IRS “US Source” payments.</p>	<p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>Need copy of your 1042-S form? Visit the campus RF office your payments</p>

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		<p>burden in considering if the income is reportable in a home country.</p> <ul style="list-style-type: none"> • IRS “US Source” – The RF is required to withhold 30% tax from payments (RF defined Participant stipend are not eligible for any income tax treaty exemptions. The payments are considered “other” income and treaties do not cover “other” miscellaneous income) 		<p>originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>

NRA Royalties

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Royalty	Non service payment. The portion of payments to individuals for negotiated agreements for Industrial Equipment, Industrial Know-How, Film & TV, Copyright or Patent royalties.	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide some basic information about the visit to the United States as well as an official name, address, tax classification and U.S. TIN on “Part I” IRS Form W-8BEN, or a similar form. It is very important to provide this information for us to ensure we have the accurate information in our payment and reporting system.</p>	<p>1042-S Foreign Person’s US Source Income Subject to Withholding.</p> <p>(IRS deadline – Postmarked or available by March 15)</p> <p>*** Includes any IRS</p>	<p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p>

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		<p>IMPORTANT FIRST Tax and Reporting Evaluation – IRS “Sourcing” Rules – The IRS “Sourcing” rules for royalty payments is based on “where the royalty activity is exercised.”</p> <ul style="list-style-type: none"> • If the activity is outside the United States, the royalty payments are IRS “Foreign Source” and not taxable or reportable. • If the activity is in the United States, the royalty payments are IRS “US Source” and U.S. taxation and reporting rules then must be applied. <p>Income Tax Withholding:</p> <ul style="list-style-type: none"> • IRS “Foreign Source” – The RF is not required to withholding taxes OR report the income on an IRS 1042-S at year end. That does not relieve the recipient of the burden in considering if the income is reportable in their home country. • IRS “US Source” –The RF is required by the general rule to withhold 30% tax from the payments unless the recipient is eligible and claims an income tax treaty exemption. If income tax treaty is claimed, many countries have varying reduced treaty withholding rates applicable to the payments. The rates are specific to the royalty type and the country’s treaty. Special rates such as 5, 8, 10 or 15% may be applicable -again dependent to the country and royalty in question. <p>The royalty recipient may be eligible to claim an</p>	<p>“US Source” payments.</p>	<p>IRS Publication 519 US Tax Guide for Aliens</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>IRS You Tube Video Channel</p> <p>IRS and Social Media</p> <p>Need copy of your 1042-S form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form.</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact</p>

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		<p>income tax treaty exemption, if the country has an income tax treaty with the United States, and an article within the treaty covers the royalty type and the royalty recipient complete the IRS W-8BEN Part I and Part II. To be eligible the recipient must also have a TIN or show proof applying for a Taxpayer Identification Numbers (TIN).</p> <p>The following forms and publication links for assistance:</p> <p>IRS Form W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding</p> <p>IRS Publication 515 "Withholding of Tax on Nonresident Aliens and Foreign Entities" – Quick reference "Table 1...." In back of publication. Income Code</p> <ul style="list-style-type: none"> • "10" - "Industrial Equipment " • "10" - "Industrial Know-How" • "10" - "Patents" • "11" - "Film & TV" • "12" - "Copyrights" <p>Not all countries have an income tax treaty with the United States.</p>		information.

NRA Rent

Reportable Payment Type	Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Rent</p>	<p>Non service payment. Payment, usually of an amount fixed by contract, paid to an individual at specified intervals in return for the right to occupy or use their property</p>	<p>Request for basic Information</p> <p>Staff will request that the payment recipient provide some basic information about the visit to the United States as well as an official name, address, tax classification and U.S. TIN on “Part I” IRS Form W-8BEN, or a similar form. It is very important to provide this information for us to ensure we have the accurate information in our payment and reporting system.</p> <p>IMPORTANT FIRST Tax and Reporting Evaluation – IRS “Sourcing” Rules – The IRS “Sourcing” rules for rent payments is based on “where the rental property is located.”</p> <ul style="list-style-type: none"> • If the property is in another country, the payments are IRS “Foreign Source” and not taxable or reportable. • If the property is in the United States, then payments are IRS “US Source” and U.S. taxation and reporting rules then must be applied. <p>Income Tax Withholding:</p> <ul style="list-style-type: none"> • IRS “Foreign Source” – The RF is not required to withholding taxes OR report the income on an IRS 1042-S at year end. That does not relieve the payment recipient the burden in considering if the income is reportable in their home country. 	<p>1042-S Foreign Person’s US Source Income Subject to Withholding. (IRS deadline – Postmarked or available by March 15)</p> <p>*** Includes any IRS “US Source” payments.</p>	<p>Taxation of Nonresident Aliens</p> <p>IRS Form 1040-NR US Nonresident Alien Income Tax Return</p> <p>IRS 1040-NR Instructions</p> <p>IRS Publication 519 US Tax Guide for Aliens</p> <p>IRS You Tube Video Channel</p> <p>NYS Taxation and Finance</p> <p>IRS Publication 17 – Your Federal Income Tax (search on “nonresident”)</p> <p>IRS and Social Media</p> <p>Call 1 800 829-4477 for the IRS TeleTax and listen to Topic # 414.</p>

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		<ul style="list-style-type: none"> <li data-bbox="716 261 1297 467">• IRS “US Source” –The RF is required to withhold 30% tax from the payments. (There are official treaty articles for some countries considering income tax treaties for rent payments but provide no real benefit and apply a tax rate of 30%) 		<p data-bbox="1598 261 1902 537">Need copy of your 1042-S form? Visit the campus RF office your payments originated from to assist in your inquiry and acquire a “Request for Copy of Tax Statement” form</p> <p data-bbox="1598 553 1902 862">Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell your last name and leave contact information.</p>